

House File 457 - Introduced

HOUSE FILE _____
BY MASCHER

Passed House, Date _____ Passed Senate, Date _____
Vote: Ayes _____ Nays _____ Vote: Ayes _____ Nays _____
Approved _____

A BILL FOR

1 An Act relating to township property tax levies for emergency
2 services and providing an applicability date.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:
4 TLSB 2452HH 82
5 sc/es/88

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1 1 Section 1. Section 359.43, Code 2007, is amended to read
1 2 as follows:
1 3 359.43 TAX LEVY == ~~SUPPLEMENTAL LEVY~~ == DISTRICTS.
1 4 1. ~~The Except as otherwise provided in paragraphs "a" and~~
1 5 ~~"b", the township trustees may levy an annual tax of not~~
1 6 ~~exceeding less than~~ forty and one-half cents per thousand
1 7 dollars of assessed value of the taxable property in the
1 8 township ~~and not exceeding sixty and three-fourths cents per~~
1 9 ~~thousand dollars of assessed value of taxable property in the~~
1 10 ~~township~~, excluding property within a benefited fire district
1 11 or within the corporate limits of a city, for the purpose of
1 12 exercising the powers and duties specified in section 359.42.
1 13 ~~a. However, in In~~ a township having a fire protection
1 14 service or emergency medical service agreement or both service
1 15 agreements with a special charter city having a paid fire
1 16 department, the township trustees may levy an annual tax not
1 17 exceeding ~~fifty-four~~ seventy-four and one-fourth cents per
1 18 thousand dollars of the assessed value of the taxable property
1 19 for the services authorized or required under section 359.42.
1 20 ~~and in~~
1 21 ~~b. In~~ a township ~~which is~~ located within a county having a
1 22 population of three hundred thousand or more, the township
1 23 trustees may levy an annual tax not exceeding ~~sixty-seven and~~
1 24 ~~one-half eighty-seven and three-fourths~~ cents per thousand
1 25 dollars of assessed value of taxable property for the services
1 26 authorized or required under section 359.42.
1 27 2. ~~If the levy authorized under subsection 1 is~~
1 28 ~~insufficient to provide the services authorized or required~~
1 29 ~~under section 359.42, the township trustees may levy an~~
1 30 ~~additional annual tax not exceeding twenty and one-fourth~~
1 31 ~~cents per thousand dollars of assessed value of the taxable~~
1 32 ~~property in the township, excluding any property within the~~
1 33 ~~corporate limits of a city, to provide the services.~~
1 34 3. ~~2.~~ The township trustees may divide the township into
1 35 tax districts for the purpose of providing the services
2 1 authorized or required under section 359.42 and may levy a
2 2 different tax rate in each district, but the tax levied in a
2 3 tax district for the authorized or required services shall not
2 4 ~~be less than the minimum levy required and shall not exceed~~
2 5 the tax levy limitations for that township as provided in this
2 6 section.
2 7 4. ~~3.~~ Of the levies authorized under ~~subsections~~
2 8 ~~subsection 1 and 2~~, the township trustees may credit to a
2 9 reserve account annually an amount not to exceed thirty cents
2 10 per thousand dollars of the assessed value of the taxable
2 11 property in the township for the purchase or replacement of
2 12 supplies and equipment required to carry out the services
2 13 specified under section 359.42. Notwithstanding section
2 14 12C.7, interest earned on moneys credited to the reserve
2 15 account shall be credited to the reserve account.
2 16 5. ~~4.~~ Township taxes collected and disbursed by the county
2 17 shall be apportioned by the clerk and paid into the separate
2 18 accounts of the tax districts no later than May 31 and
2 19 November 30 of each year.
2 20 Sec. 2. APPLICABILITY. This Act applies to taxes due and

2 21 payable in the fiscal year beginning July 1, 2007.

2 22 EXPLANATION

2 23 Current law allows townships to levy an amount not
2 24 exceeding 40 1/2 cents per \$1,000 of assessed value of the
2 25 taxable property in the township for fire protection service
2 26 and, if the township chooses to provide emergency medical
2 27 service, for emergency medical services. In townships that
2 28 contract with a special charter city to provide these
2 29 services, the levy limit is 54 cents per \$1,000 of assessed
2 30 value. And, in townships located in a county with a
2 31 population of 300,000 or more, the levy limit is 67 1/2 cents
2 32 per \$1,000 of assessed value. In addition, all townships may
2 33 levy an additional 20 1/4 cents per \$1,000 of assessed value
2 34 if the described levy amount is insufficient.

2 35 This bill requires all townships to impose a minimum levy
3 1 of 40 1/2 cents per \$1,000 of assessed value of the taxable
3 2 property in the township for fire protection service and, if
3 3 the township chooses to so provide, for emergency medical
3 4 service. The bill also strikes the separate additional levy
3 5 language and adds the amount of the additional levy to the
3 6 maximum limits that may be levied by all the various
3 7 townships.

3 8 The bill applies to taxes due and payable in the fiscal
3 9 year beginning July 1, 2007.

3 10 LSB 2452HH 82

3 11 sc:rj/es/88